

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION**

Case No. 9:24-cv-80713-RLR

SCOTT L. and ELENA SHLEIFER,

Plaintiffs,

vs.

UNITED STATES OF AMERICA,

Defendant.

/

**PLAINTIFFS' REPLY TO DEFENDANT'S
RESPONSE STATEMENT OF MATERIAL FACTS**

Pursuant to Rule 56 of the Federal Rules of Civil Procedure and Rule 56.1 of the Local Rules of the United States District Court for the Southern District of Florida, Plaintiffs Scott L. and Elena Shleifer (collectively, "Plaintiffs"), by and through their attorneys, Kostelanetz LLP, respectfully submit the following reply to Defendant's Response Statement of Material Facts:

37. **Undisputed.**

38. **Undisputed.**

39. **Undisputed.**

40. **Undisputed.**

41. **Undisputed.**

Plaintiffs do not dispute the factual assertions in ¶¶ 37-41 but do dispute their materiality, as Plaintiffs have agreed since the early stages of this case that they were not entitled to claim the depreciation deduction on Schedule C as a business expense of SLS Travel. Pla. Response to RFAs, ECF No. 40-13, No. 2-5.

Dated: May 5, 2025
New York, New York

Brian C. Wille

Brian C. Wille
Florida Bar ID #89677
bwille@kostelanetz.com
Kevin M. Flynn, admitted *pro hac vice*
New York Bar Number: 2363760
kflynn@kostelanetz.com
Kostelanetz LLP
7 World Trade Center, 34th Floor
250 Greenwich St., New York, NY 10007
Telephone: (212) 808-8100

Nicholas Bahnsen, admitted *pro hac vice*
New York Bar Number: 5102827
nbahnsen@kostelanetz.com
Abigail Burke, admitted *pro hac vice*
Maryland Bar Number: 2211280075
aburke@kostelanetz.com
Kostelanetz LLP
601 New Jersey Avenue, NW
Suite 260
Washington, DC 20001
Telephone: (202) 875-8000

Attorneys for Plaintiffs Scott L. and Elena Shleifer

Certificate of Service

I hereby certify that a true and correct copy of the foregoing was served by CM/ECF filing on May 5, 2025 on all counsel or parties of record on the Service List below.

Brian C. Wille

Brian C. Wille

SERVICE LIST

HANA C. BILICKI
Trial Attorney
U.S. Department of Justice, Tax Division
P.O. Box 14198
Washington, D.C. 20044
Special Bar No. A5502961
Ph: (202) 616-2904
Hana.Bilicki@usdoj.gov

AMANDA KING
Trial Attorney
U.S. Department of Justice, Tax Division
P.O. Box 14198
Washington, D.C. 20044
Special Bar No. A5502559
Ph: (202) 514-8048
Amanda.King@usdoj.gov